

# Daily Carolina Times.

VOL. XII—NO. 320.

CHARLOTTE, (N. C.) THURSDAY MORNING, MAY 16, 1867.

(TERMS, \$7 PER ANNUM.)

## Miscellaneous.

### Wit.

A happy study of wit in a public body is often more effective than an argument, and a ready retort will blunt the most eloquent of pathetic appeals. The following is too good to be lost: The Synod of Kentucky was in session. The subject of raising the salaries of professors was under discussion. Rev. J. B. Brodridge, D. D., (of whom his nephew, the former Vice-President, said, "if Uncle Sam had been appointed to a command in Mexico they would have been fighting to this time.") was on the floor making a speech in opposition to the measure.

It had been said that ministers of high standing and large means, clothed in fine linen and wearing conspicuously every day did not sympathize with those whose salaries were small. To this Dr. Brodridge was replying. He scouted the idea that ministers live for money, or desire the luxuries of the world. As for himself, he challenged any man to say that he lived more frugally than himself. Drawing himself up to his full height, and standing six feet high, at least, he displayed his proportions and exclaimed—

"As to the fine linen, if there is a man on this floor who dresses more plainly than I do, I offer to exchange clothes with him this morning."

Directly in front of the Moderator, and in sight of the members, sat the Rev. Mr. Hopkins, one of the planting clergy—a short, thick set rotund brother, whose circumference exceeded his altitude—and in this respect no man in the house presented so strong and striking a contrast with the tall and courtly Kentucky. But the proposition to swap clothes had hardly escaped the lips of the speaker, before Hopkins wriggled himself out of his seat and on his feet, and cried out:

"Mr. Moderator, I'm his man!" The effect was instantaneous and tremendous. The image of Brodridge, with his long arms and legs protruding from Hopkins' toggery, was up before the eyes of the Synod. They would see nothing else—think of nothing else—and for a while they gave way to uncontrolled laughter, in which no one joined so heartily as the discomfited speaker.

Old Fulk—Three hundred and fifty years ago Wynkyn de Worde, who had his printing office in Fleet street, London, "at the sygne of the Swan," published his "Demosthenes Joyous," which will show the notions of fun which prevailed at that time:

Ques.—What have the best burden that ever was borne? Ans.—The ass that carried our Lady, when she fled with our Lord into Egypt.

Q.—What became of that ass? A.—Adam's mother ate her.

Q.—Who was Adam's mother? A.—The earth.

Q.—How may cows' tails would it take to reach from the earth to the sky? A.—No more than one, if it be long enough.

Q.—What is the distance from the surface of the sea to the deepest part thereof? A.—Only a stone's throw.

Q.—What is it that never was and never will be? A.—A mouse's nest in a cat's ear.

Q.—Why do men make an oven in a town? A.—Because they cannot make a town in an oven.

Q.—How may a man discern a cow in a flock of sheep? A.—By his eyesight.

Q.—Why doth a cow lie down? A.—Because it cannot sit.

Q.—What is it that never freeth? A.—Boiling water.

Q.—Which was first, the hen or the egg? A.—The hen, at the creation.

Q.—How many straws go to a goose's nest? A.—Not one; for, straws not having feet, cannot go by water.

An Irishman once entered a book store to purchase a lead pencil, and amused himself by looking over the numerous books that filled the counter.

"What's that?" he asked pointing to a large book bound in leather.

"That's Milton's Paradise Lost; do you wish to buy it?" answered the polite clerk.

"No, thank you," said the Irishman, "I have lost his pair of shoes, why don't you give them back to him, and not be tempted by his looks like a fool?"

"For my soul, I'll report ye to the police!"

"Say, boys, where's I going to sleep?" asked a stalwart freeman of the over-seeer, after he had been six weeks on the plantation. "Sleep? Why, where in the thunder have you been sleeping since I hired you?" "Well, boss, I been sleeping on top of a sick negro since I's him here; but he's got well now, and won't stand that kind of dirt no longer." A whole cabin was immediately awarded him.

## Special Notices.

### All the World Over.

There are but few spots on our globe where HOPKINS' STOMACH BITTERS are not known; and, when known, are appreciated. In the United States and Europe it has become a household word. As a promoter of health, it is the most effective remedy for all the diseases, produced by indigestion, it stands far ahead of all other preparations, and is so considered by the most eminent physicians of the day.

In South and Central America, Mexico and West Indies it has obtained a firm hold on the minds of the people, and is implicitly relied upon as a certain preventive and cure for the many malarial diseases incident to those tropical regions. In Australia, Tasmania, New Zealand, and adjacent islands, its progress has been marvellous. Merchants, Miners, Farmers, Manufacturers and Seafarers, all endorse it. Thousands already have it saved from the pernicious effects of malaria arising from the low swampy grounds so prevalent in those countries.

In China and the East Indies it is working its way with rapid strides, and is extensively used in the hospitals. In conservative Europe, even, its influence is being felt; and the day is not far distant when HOPKINS' STOMACH BITTERS will become in the old world what it now is in the new—a never failing joy to the afflicted.

## Financial.

### Charlotte Money Market.

MAY 15, 1867.

COMPILED BY BREKIDEN, KELLOGG & PETERS.

Buying Rates for Southern Bank Notes.

| NORTH CAROLINA.       |    |
|-----------------------|----|
| Bank of N. Carolina,  | 44 |
| Bank of Cape Fear,    | 24 |
| Bank of Charlotte,    | 24 |
| Bank of Raleigh,      | 24 |
| Bank of Lexington,    | 24 |
| Bank of Salisbury,    | 24 |
| Bank of Greensboro,   | 24 |
| Bank of Wadesboro,    | 24 |
| Bank of Thomasville,  | 24 |
| Bank of Wilmington,   | 24 |
| Bank of Columbia,     | 24 |
| Bank of New Bern,     | 24 |
| Bank of Fayetteville, | 24 |
| Bank of Henderson,    | 24 |
| Bank of Clarendon,    | 24 |
| Bank of Yadlowville,  | 24 |
| Bank of Salisbury,    | 24 |
| Bank of Greensboro,   | 24 |
| Bank of Wadesboro,    | 24 |
| Bank of Thomasville,  | 24 |
| Bank of Wilmington,   | 24 |
| Bank of Columbia,     | 24 |
| Bank of New Bern,     | 24 |
| Bank of Fayetteville, | 24 |
| Bank of Henderson,    | 24 |
| Bank of Clarendon,    | 24 |
| Bank of Yadlowville,  | 24 |
| SOUTH CAROLINA.       |    |
| Bank of Charleston,   | 38 |
| Bank of Columbia,     | 38 |
| Bank of Georgetown,   | 38 |
| Bank of Hamburg,      | 38 |
| Bank of Lancaster,    | 38 |
| Bank of Marion,       | 38 |
| Bank of Richland,     | 38 |
| Bank of Saluda,       | 38 |
| Bank of Sumter,       | 38 |
| Bank of Union,        | 38 |
| Bank of York,         | 38 |
| Bank of Camden,       | 38 |
| Bank of Charleston,   | 38 |
| Bank of Columbia,     | 38 |
| Bank of Georgetown,   | 38 |
| Bank of Hamburg,      | 38 |
| Bank of Lancaster,    | 38 |
| Bank of Marion,       | 38 |
| Bank of Richland,     | 38 |
| Bank of Saluda,       | 38 |
| Bank of Sumter,       | 38 |
| Bank of Union,        | 38 |
| Bank of York,         | 38 |
| Bank of Camden,       | 38 |
| Bank of Charleston,   | 38 |
| Bank of Columbia,     | 38 |
| Bank of Georgetown,   | 38 |
| Bank of Hamburg,      | 38 |
| Bank of Lancaster,    | 38 |
| Bank of Marion,       | 38 |
| Bank of Richland,     | 38 |
| Bank of Saluda,       | 38 |
| Bank of Sumter,       | 38 |
| Bank of Union,        | 38 |
| Bank of York,         | 38 |

Gold, 130; Silver 128.

New York Exchange at par.

## First National Bank of Charlotte.

BUYING RATES FOR SOUTHERN BANK NOTES.

| NORTH CAROLINA BANKS. |    |
|-----------------------|----|
| Bank of Cape Fear,    | 24 |
| Bank of Charlotte,    | 24 |
| Bank of Raleigh,      | 24 |
| Bank of Lexington,    | 24 |
| Bank of Salisbury,    | 24 |
| Bank of Greensboro,   | 24 |
| Bank of Wadesboro,    | 24 |
| Bank of Thomasville,  | 24 |
| Bank of Wilmington,   | 24 |
| Bank of Columbia,     | 24 |
| Bank of New Bern,     | 24 |
| Bank of Fayetteville, | 24 |
| Bank of Henderson,    | 24 |
| Bank of Clarendon,    | 24 |
| Bank of Yadlowville,  | 24 |
| SOUTH CAROLINA.       |    |
| Bank of Charleston,   | 38 |
| Bank of Columbia,     | 38 |
| Bank of Georgetown,   | 38 |
| Bank of Hamburg,      | 38 |
| Bank of Lancaster,    | 38 |
| Bank of Marion,       | 38 |
| Bank of Richland,     | 38 |
| Bank of Saluda,       | 38 |
| Bank of Sumter,       | 38 |
| Bank of Union,        | 38 |
| Bank of York,         | 38 |
| Bank of Camden,       | 38 |
| Bank of Charleston,   | 38 |
| Bank of Columbia,     | 38 |
| Bank of Georgetown,   | 38 |
| Bank of Hamburg,      | 38 |
| Bank of Lancaster,    | 38 |
| Bank of Marion,       | 38 |
| Bank of Richland,     | 38 |
| Bank of Saluda,       | 38 |
| Bank of Sumter,       | 38 |
| Bank of Union,        | 38 |
| Bank of York,         | 38 |

Georgia Bank Bills from 5 to 10; Virginia about 25.

Gold, 130; Silver, 128.

## Commercial.

### Charlotte Prices Current.

COMPILED BY STENHOUSE, MACAULAY & CO.

| HAMS.               |       |
|---------------------|-------|
| Ham, per lb.        | 20.00 |
| Shoulder, per lb.   | 18.00 |
| Ham, per lb.        | 20.00 |
| Shoulder, per lb.   | 18.00 |
| BACON.              |       |
| Bacon, per lb.      | 18.00 |
| Bacon, per lb.      | 18.00 |
| CORN.               |       |
| Corn, per bushel.   | 1.00  |
| Corn, per bushel.   | 1.00  |
| WHEAT.              |       |
| Wheat, per bushel.  | 1.00  |
| Wheat, per bushel.  | 1.00  |
| OATS.               |       |
| Oats, per bushel.   | 1.00  |
| Oats, per bushel.   | 1.00  |
| RICE.               |       |
| Rice, per bushel.   | 1.00  |
| Rice, per bushel.   | 1.00  |
| SUGAR.              |       |
| Sugar, per lb.      | 1.00  |
| Sugar, per lb.      | 1.00  |
| COFFEE.             |       |
| Coffee, per lb.     | 1.00  |
| Coffee, per lb.     | 1.00  |
| TEA.                |       |
| Tea, per lb.        | 1.00  |
| Tea, per lb.        | 1.00  |
| SPICES.             |       |
| Spices, per lb.     | 1.00  |
| Spices, per lb.     | 1.00  |
| FRUITS.             |       |
| Fruits, per lb.     | 1.00  |
| Fruits, per lb.     | 1.00  |
| VEGETABLES.         |       |
| Vegetables, per lb. | 1.00  |
| Vegetables, per lb. | 1.00  |
| LARD.               |       |
| Lard, per lb.       | 1.00  |
| Lard, per lb.       | 1.00  |
| TALLOW.             |       |
| Tallow, per lb.     | 1.00  |
| Tallow, per lb.     | 1.00  |
| SOAP.               |       |
| Soap, per lb.       | 1.00  |
| Soap, per lb.       | 1.00  |
| CANDLES.            |       |
| Candles, per lb.    | 1.00  |
| Candles, per lb.    | 1.00  |
| WAX.                |       |
| Wax, per lb.        | 1.00  |
| Wax, per lb.        | 1.00  |
| GLASS.              |       |
| Glass, per lb.      | 1.00  |
| Glass, per lb.      | 1.00  |
| IRON.               |       |
| Iron, per lb.       | 1.00  |
| Iron, per lb.       | 1.00  |
| STEEL.              |       |
| Steel, per lb.      | 1.00  |
| Steel, per lb.      | 1.00  |
| COPPER.             |       |
| Copper, per lb.     | 1.00  |
| Copper, per lb.     | 1.00  |
| ZINC.               |       |
| Zinc, per lb.       | 1.00  |
| Zinc, per lb.       | 1.00  |
| LEAD.               |       |
| Lead, per lb.       | 1.00  |
| Lead, per lb.       | 1.00  |
| SILVER.             |       |
| Silver, per lb.     | 1.00  |
| Silver, per lb.     | 1.00  |
| GOLD.               |       |
| Gold, per lb.       | 1.00  |
| Gold, per lb.       | 1.00  |

## THE BOARD.

THE undersigned, having been appointed Agent of the NORTH CAROLINA LIFE INSURANCE COMPANY, and also of the SOUTHERN ACCIDENT INSURANCE COMPANY, will take pleasure in forwarding any applications for Insurance, and also in attending to the claims of the insured.

W. H. H. GIBSON.

## Fashions! Fashions!

WE have received the SPRING FASHIONS, and are now ready to receive the appearance of our customers accordingly.

APR 14

## Rice and Buckwheat Flour

SUPERIOR LOT OF RICE AND BUCKWHEAT FLOUR.

MAY 20

MURPHY & MAXWELL.

## RYSBET & MAXWELL.

DEALERS IN

CONFECTIONERIES

AND

FINE GROCERIES,

Wholesale & Retail.

Park's Building, Tryon street,

Charlotte, N. C.

SMITH'S

BOOTS & SHOES

STORE,

Charlotte, N. C.

NEXT DOOR TO NATIONAL BANK.

B. R. SMITH & CO.,

WILL furnish Merchants THEIR SPRING STOCKS OF BOOTS AND SHOES AT NEW YORK WHOLESALE PRICES.

One of the firms is now at the Factory, having a large stock of Goods.

MADE TO ORDER.

With a view of supplying Merchants in Western North Carolina and Upper Districts in South Carolina, having devoted our entire attention for many years to the

SHOE TRADE,

we can advantage in it, and will deal as liberally as possible with all.

Call soon, or send in your orders early.

B. R. SMITH & CO.

The Greatest Bargains

OF THE SEASON.

Call and See the Latest Fashions

AT J. BUXBAUM & CO.'S.

WE are now receiving a new supply of SPRING and SUMMER GOODS, which we offer to the public at very low figures.

Consisting of Merinos, DeLaines, Fallers, Poplins, black and colored Silks, Prints, bleached and unbleached Domestic Drills, crocheted and Cotton Flannels, Irish Linens, Table Linens of every description.

Gents' Goods.

A large assortment of READY-MADE CLOTHING of the latest fashion and style. Also, fine Cloths, Cassimeres, Kerseys, Jeans, &c., including every article to be found in a Gents' Furnishing Establishment.

Hats.

Gentlemen's Ladies', and Childrens' of the most fashionable styles.

Boots and Shoes

of every description.

GROCERIES OF ALL KINDS.

We warrant to satisfy the taste of the most fastidious in regard to quality and price. Our motto is "QUICK SALE AND SMALL PROFITS."

may 12-1f

J. BUXBAUM & CO.

## Grocery and Provision Store.

Under the Mansion House, opposite the Springs Building.

I HAVE on hand, and will constantly keep, Corn Meal, Flour, Bacon, Lard, and Country Produce generally.

Also, Sugar, Coffee, Crackers, Molasses, and in fact everything in the Grocery line a family may need.

I have also a fine lot of Northern Potatoes and some very cheap as the season. Try me.

may 12-1f

A. BERRYHILL.

## DARK CALICOES.

Some at 12 1/2 Cents.

Good Calicoes at 15c.

ELIAS & COHEN.

FRESH ARRIVAL

OF

NEW GOODS

Charlotte Confectionery!

COFFEE, elegant White Sugar; Light Brown Sugar; Flours, warranted good; Cheese, delicious; Lard and other Groceries which we intend to keep continually.

Then Figs; Candies; Nuts; superior Crackers; Jelly; Oats; Pound Cake, fresh and good; and by an experienced lady, so the ladies can always call and satisfy their appetite with something palatable.

Twenty barrels of APPLES to sell by basket or in cheap.

NO. 28, TRYON STREET,

Charlotte, N. C.

## Demorest's Monthly Magazine.

UNIVERSALLY acknowledged the Model Periodical of America; devoted to the instruction of the young in all the branches of Literature, Science, and Art. It is published monthly, and is the most valuable and interesting of its kind.

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## EDWARD FULLINGS

IS NOW OFFERING HIS FINE STOCK OF

READY MADE CLOTHING

CLOTHING

HATS AND FURNISHING GOODS

Below New York cost. I am compelled to sacrifice my goods to raise funds. Persons desirous of obtaining good

Attainable low figures, will find it to their advantage to call before purchasing and be convinced.

I am prepared to make up to order my superior stock of CLOTHS and CASSIMERES in the latest style, and at greatly reduced prices; and to offer my fine assortment of

at and below cost.

All persons indebted, either by note or account, to "Fullings & Co." Fullings, Springs & Co. or "Fullings & Co." will please come forward and settle.

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January 17-1f

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E. A. Osborne

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GIBSON & MCCOMBS

PHYSICIANS AND SURGEONS.

CHARLOTTE, N. C.

OFFICE NO. 10, GRANITE ROW.

NOTE.

WILLIAMS & MILLS.

Attorneys at Law,

UNION COURT HOUSE, S. C.

Will practice in the upper Districts of South Carolina.

Business entrusted to them will receive prompt attention.

D. W. WILLIAMS.

J. C. MILLS.

Just Received,

AT PRESSION & GRAY'S,

25 BUS. Yarn Potatoes for seed. Also, 10 bus. to 25

LETTER PAPER.

JUST RECEIVED, on consignment,

100 REAMS OF POOLSCAP

LETTER PAPER.

Which can be bought very cheap.

no dozen WEBSTER'S ELEMENTARY SPELLING BOOK.

ELIAS & COHEN.

Carhart, Whitford & Co.

Manufacturers and Wholesale Dealers in

FINE, MEDIUM AND COARSE

CLOTHING

NEW YORK.



TERMS:

|                         |        |
|-------------------------|--------|
| DAILY TIMES, 12 months, | \$7.00 |
| " " " " " "             | 3.50   |
| WEEKLY NEWS, 12 " "     | 1.75   |
| " " " " " "             | 5.00   |
| WEEKLY NEWS, 12 " "     | 2.50   |
| " " " " " "             | 2.00   |
| " " " " " "             | 1.00   |

Advertising Rates.

One dollar per square, for the first insertion, and fifty cents for each subsequent insertion. A reasonable deduction made for advertisements inserted for a longer period than one month.

Bills for advertising, whether by the day or year, will be considered due and collectable on presentation.

(From the Charlotteville Chronicle.)

A Fable.

Once upon a time, a fierce quarrel arose between the birds and the beasts. The dispute was upon this point: that the birds claimed the right of roosting and flying in certain subterranean caves. The Magpie, the Blackbird, the Cuckoo, and the Kite urged in a number of public meetings the rights of the birds; while the Fox, the Hyena, the Cur, and the Beaver were strenuous in urging upon the beasts that the claims of the birds should not be allowed.

The quarrel resulted in war, in which prodigies of valor were performed on both sides, and much blood was shed. But the beasts were finally victorious. This was mainly owing to the fact that the Jackal, the Wolf, the Hound, and the Rhinoceros, who had promised to maintain the pretensions of the birds, deserted their allies when the battle commenced, and fought against them. The Jackal especially acted with the most shameless perfidy, for he had warmly pressed the birds to take up arms, and pledged them the support of all conservative beasts; he did not distinguish himself on the field until the fight was concluded, but then he roamed among the dead and wounded with unexampled rage, stripping them of their plumage and plundering the camp.

The beasts laid very hard terms upon the birds, who had been so completely overwhelmed that they surrendered at discretion. The Eagle, the Cock, the Falcon, the Robin, the Partridge, and many others among the birds, fought with the most conspicuous gallantry, and continued to fight even after it was evident that fighting was hopeless. Their plumage torn, covered with wounds, they were the last to surrender. The Buzzard did not take part in the fight, but sailing high in the air, he urged the birds never to give up, and reproached them when exhausted nature could fight no more. The Magpie grew silent as soon as he

was pelted by fatigue to take refuge in the top of a tall poplar, from which, however, he did not fail to watch the combat with great sympathy. The Cuckoo was so much disgusted with the dust, that he too climbed up a wall to avoid soiling his brilliant colors. The Blackbird was prevented by his position as a member of the Ornithian Assembly from going to the army. The Kite fought with great bravery, and was as furious on the field as he had been violent in council. The Bat did not do any fighting, but exerted great influence from the beginning of the war by a series of lectures which he delivered on the resources of the Ornithian Kingdom, and subsequently by some admirable criticisms on the *Art of War*. He delivered a very fine discourse after the Eagle had surrendered, to the effect that the cause was so far from being lost that the struggle had just commenced—and that when the birds were driven from the fields and groves they could take refuge in the air. He manifested a more unyielding spirit than any other bird, and indeed it was suspected that he circulated reports reflecting in very severe terms on both the Eagle and the Cock on what was termed their dastardly behavior.

The great mental activity of the Bat continued to make itself felt on the birds after the whole thing was over, in keeping up their courage, and dissuading them from eating dirt. The first proposal of the beasts, as a basis of peace, was that the wings of the birds should be clipped. The fiery spirits of the Bat resented this with great warmth, and his views made such an impression on the birds that they positively refused to submit to any such operation. But unfortunately the Bear was sent down into the realm of the birds with a considerable force, and with orders not only to clip their wings but to pull out a number of plumes from their tails. The Bat of course had no plumes to lose, and his peculiar habits made it difficult to draw a bead on him when the military arrived.

The beasts, irritated by the bitter invective of the Hyena, availed themselves of the delay on the part of the birds in closing up the pacification, to impose new conditions, one of which was that the Magpie should have his tongue cut out, and that the Bat should not fly about the Towers of State. The Bat indignantly refused to give a pre-emptory rejection to this, on the ground that it would be a stigma upon the honor of the birds to sign any such articles. The Parliament of the Beasts took this rejection in great badger, and made it the pretext for the most violent measures. They sent the Bear back to take military possession of bird-land, dispersed the Ornithian Legislature, and uprooted their whole civil polity.

Now said the beast—"Submit to these terms—and if you do not submit to these, we will come and cut down your groves, and break up your nests, and give your land to the Bugs."

The Bat counselled inaction. His idea was this: that the Elephant, who was Chief Justice of the Beasts, would enjoin the Bear from carrying out the order of the Beast-Congress. The Eagle and the Cock recommended earnestly to the birds to take the best terms they could get, and to close the matter as speedily as possible, as the Jackal and Hyena were stirring up the beasts to confiscate bird-land without more ado, and give it to the Bugs. "But," said the Bat, "I urged you to go to war in the beginning; I urged you to reject the terms of peace offered before the battle was ended; I urged you to take refuge in the air after you were driven from the trees; I urged you not to allow your wings to be clipped; I urged you not to agree that the Magpie and myself should be singled out for punishment; and now I urge you to let them give your land to the Bugs."

"And what will become of you?" said the Kite.

"As for me," said the Bat, "I am a Philosopher, and my favorite haunts are amid ruins and the desolate places of earth—and besides on my mother's side I am a Mouse, one of the most influential families in Beast-land."

CHARLOTTE, N. C.

THURSDAY, MAY 16, 1867.

Read

The description of an impartial writer who was present on Friday night last, at the Queen of May at the Charlotte Female Institute. A more accurate, truthful, and at the same time beautifully written, description has never appeared in our columns, and we feel safe in offering the thanks of our numerous readers to our gifted correspondent for his interesting and brilliant paper.

Now and Then.

"The splendid and patriotic record made by this great political organization, in sending by the general Government with an inflexible resolution, in carrying forward profound measures of state-manship to successful issue, and the powerful aid given by it in finally overthrowing and prostrating the most gigantic rebellion of ancient or modern times, should command the respect and challenge the admiration of every candid man."—*Republican Reform*.

On the evening of the first of July, 1862, the writer was lying in line of battle in the lane leading past Allen's farm. In front were the batteries of McClellan's Grand Army, and on the right the Monitor and Galena. About five in the afternoon the fight became terrific. The missiles from the two Monitors—only three quarters of a mile distant—were with the utmost dimly that the officers of our regiment could hold the men to their work. While the din of battle raged around us, the terror of the scene was wonderfully enhanced by the rout of a battery of artillery, which fled past us in the wildest panic, soon came a squadron of cavalry, in the most frightful disorder, yelling in their turn that we were whipped, and that the Yankees were upon us. However, Col. Keenan held his regiment to its place, and about sundown we saw a North Carolina battery, which had occupied the advance, slowly returning, after having expended the last round in the caisson; and its brave and determined Captain at its head, as cool and serene as a May morning. His gallantry and bearing so impressed our regiment that it gave three cheers for the company and its brave officers.

That battery was cast from the bells of churches not a thousand miles from this city, and commanded by a favorite son of a county which in 1776 was regarded as one of the most rebellious in the colonies; and that son too, one of the earliest to volunteer in the army of the "Lost Cause."

Our frail and passing breath may leave us; but there are deeds that will live forever, deeds that are graven with the styles of immortality on the stony page of history, there to blaze like stars to guide and instruct the nation's youth forever. Parties may change—what was fashionable yesterday may be odious to-morrow—but principles are eternal; and though excitement may cause the heart of the nation to vacillate and to waver, like Noah's Dove, it will, after the turmoil is over and the second thought taken, return to rest on the rock of eternal truth.

Charlotte Female Institute.

Richmond, May 13th 1867.

Mr. Editor:—Some times by singular and unexpected good fortune a traveller and a stranger is made to enjoy his stay in a place by the way, so much, that it becomes a source of delightful recollection to him all his life.

On last Friday having some business in your city which compelled me to remain longer than I expected, I received an invitation from a friend to accompany her to a musical and floral festival, at one of the schools. Now as a general thing I fight shy of all female school concerts, dialogues, exhibitions and soirees, being too old, and I am afraid rather too crusty a bachelor to appreciate the charms of white muslin and pink cheeks, blue eyes and green wreaths, and as for music I must confess, to having lost taste for "Les Bords du Rhine," and even the *March from Faust* "so-called" and as usually rendered that I am tired listening to the "Mocking Bird" and do not love the "Merry, Merry Sunshine." But I went to this Floral festival, as my friend termed it, and when we arrived at the school, several things struck my attention. First, the picturesque beauty of

the building; then the air of expectancy that hung over everything, the groups standing on the galleries, the many equipages drawn up before the doors, the numerous parties entering and radiantly disappearing down the halls—and even the very roses bloomed wonderfully and expectantly in the fair moonlight. My attention was next called into vigorous action by the roundabout way to the chapel or exhibition room. I wondered where my guide could be going, through a vestibule and well lighted hall, plunging into a dark back passage up what seemed to me a more winding stair than the old spider's; but the heat and hum of a crowd reached me on the stairs. I was beginning to be magnetized by the pervading feeling of expectancy, and going through one or two more halls, I found myself in the chapel—a beautiful room; but I should think a new pupil would need a skein of silk (like the good children in fairy tales) to fasten from the front door to the school room to find her way back again. Well, I had hardly got into the room and taken my stand by a post, every seat being filled, when the music began to file in. On they came, all decked with flowers, so fast and so many that I began to feel dizzy, especially as they vanished as soon as they ascended the stage. I rubbed my eyes, fixed my glasses and noticed for the first time the beautiful dressing of the stage. The pillars were heavily wreathed with green, and a grand after garden swept from the ceiling in front, like the folds of a curtain, caught up in the centre by a marvellously beautiful basket of flowers, that seemed the handiwork of a fairy. There was a real glow on the stage, with green aisles, and shady retreats, inviting nooks and banks, whereon the wild thyme might have grown, where the flowers did not bloom, but the principal of the school as they appeared on the stage and the plan of the entertainment. The flowers (those dear creatures in white muslin) met in the deep shades of the forest to choose their queen; a once gay, but now misanthropic cavalier, tired of the world and its promises, had sought relief and retirement in the same quiet dell. He hears the songs of the flowers, and their cheerfulness teaches him once more to be happy and return to his fellow-men, (which latter I am sure I would never have done if I had been in his place and the same flowers bloomed around me in such a sylvan bower as that).

Immediately there came a crashing prelude on the pianos that was really orchestral, and the flowers came forth singing that well-known chorus—"We are the flowers, the fair young flowers." And truly they were fair and young, making the Spring all the more lovely for their glorious blooming. They hear a footstep and retire to the deep shades of the forest. Upon my word, I have rarely heard anything prettier than their "Lullaby" when retiring. The misanthropic cavalier now enters. His voice is a full-toned baritone, contrasting finely with the ringing trebles of the flowers. They sing of duty and happiness as flowers often do and as their prototypes always do; and he thanks them for their sweet teaching. Then comes the original business of the meeting—choosing a queen. Time falls me (not memory) in following the pretty arguments each flower makes in presenting her claims for the crown. I felt like doing homage to them all and certainly would have given a great deal to have gone down at her feet and done obeisance to the imperial, and dare I say so, imperious Sub-flower.

Oh! royal flower, never when the fervid July sun expands your vivid beauty will I look upon thee, without a recollection of a brilliant daughter of the sun I saw in bloom one night in charming May. While the flowers sing and deliberate, the shades of night fall upon them. The cavalier then gave the audience a recitative in real artistic style and when the day, with rays of light, began to appear, the flowers sang their good-morning chorus. Like its delicate and pervading fragrance, I heard above all others the Violet's good-morning. The flowers return to their election of queen; they appeal to the stranger in their words, who chooses "the fairest and dearest—the beautiful, blushing Rose;" and then they all his way to prepare to crown their queen. The Heather bells—precious flowers with voices like the sun, soon in the evening, shining on dew-drops—come trooping in to welcome their queen. The Coronation, March and Chorus were very fine, and again I heard the clear bell tones of the Sun-flower. The fair white lily placed the floral crown on the brow of the queen, and a dainty fairy of the flowers knelt and gave up her own sceptre to the Rose.

"Long live our beautiful queen" burst from the lips of all her willing subjects. The Heather bells sprang up from their grassy nooks, the reclus sang a Vist and the distant hills beyond the forest green sent back an echoing welcome. Then followed a beautiful farewell chorus, probably the most beautiful of all; and then came over me that strange, momentary agony of feeling that what has been so delightful has past. There is something singularly painful to me in feeling that a great pleasure is passing away—like a sunset—it is an element itself of pleasure, just as there must be a tinge of bitterness in the wine or it will cloy. Some shade must pass over the sun, or it will blind.

That night I had to leave your city and proceed with my journey; but the hours of travel usually so weary were beguiled by visions of entrancing beauty; in a whirling dance the flowers mingled—Heliotrope, Violet and Dahlia, Crocus, Tulip, Hollyhock and Mignonette—with swift and mirthful measure passed before my gaze; the gorgeous Pomegranate dazzled me with her radiant beauty; the stately Japonica swept by and bowed her peerless head; the Jasmine

sang in my ear a sweet, low song, all my own. The Sun-flower did not meek obedience, and the Torch me-not-out-don't and rustled confidently at my side—the lovely queen Rose of the garden of girls, gave me an honored home in her realm—the gay cavalier had to hide far away in the distant hills where cherubs dwell—while the rose-ringed fairy brought me a basket full of blue-eyed heather bells.

Now, Mr. Editor, I have written you a very long letter about what you saw and heard yourself, but I wanted to testify to those who arranged and directed that beautiful floral festival my intense enjoyment of it—to thank them for affording a passing traveller a pleasure he will never forget; and I wanted to say to the fair young flowers for myself, the parting words of the gay cavalier—"Beautiful teachers, farewell! farewell!"

Latest News.

General News.

BROOKLYN, May 13.—Thos. Halsey, a Revenue collector, was arrested to-day for defrauding the Government. He was bailed for \$15,000.

WASHINGTON, May 13.—The Georgia injunction bill was dismissed to-day, for want of jurisdiction. The Mississippi bill was so amended as to cover the Arkansas Treasury case. It will probably be argued on Friday.

The Internal Revenue receipts, to-day, are \$718,000.

RICHMOND, May 13.—It was decided to-day, by those having in charge, Hon. Jefferson Davis, that he should be conveyed to the Court room as privately as possible. In the hack with him were Gen. Burton, Dr. Cooper and Maj. McKilloth; in the other was Capt. Millard, who was a Union officer during the war, and is now one of the courteous proprietors of the Spotswood House, and Dr. McGill and Rev. Dr. Minnegerode. On their return to the hotel, Rev. Dr. Minnegerode, in the company of Mr. Davis and his family and a few personal friends, offered up a prayer in thanksgiving for the relief of his friends and his restoration to the bosom of his family, and for his protection.

A large number of signatures were afterwards received by him.

The following telegram was received by Judge Underwood, in the Court room, to-day, a short time before he admitted Mr. Davis to bail.

WASHINGTON, May 13.—Beware of Greely. Remember Libby prison, Andersonville and Belle Isle. Fifty millions are looking on, and expect you to do your duty. While three hundred thousand patriot graves cry aloud for revenge.

On his release Mr. Davis telegraphed his brother Joseph C. Davis, in Mississippi the fact and informed him that he would write from New York.

Mr. Davis and wife visited the grave of their son this evening late, at Hollywood Cemetery.

WASHINGTON, May 13.—A petition of Irish citizens will be presented to the Cabinet to-day by the President, requesting the Government's intervention in behalf of Fenians who claim citizenship.

Considerable interest is attached to the amended Mississippi bill, and strong hopes are entertained that the Supreme Court will take steps restraining Gen. Ord from measures which will expose the State property to waste. It is understood that the question will not be argued further—the whole ground having been covered by previous debate. That the amended bill has weight, is inferred from the fact that it was not decided on yesterday.

SAN FRANCISCO, May 14.—It is reported that a company of United States troops have been defeated by the Indians and forty killed in Arizona, and a train of seventy miles, loaded with goods, captured.

Foreign News.

BERLIN, May 13.—It is announced that King William will visit Paris during the summer, accompanied by the Emperor Alexander.

New Advertisements.

BAILEY'S VARIETIES

BELOAR HALL

THURSDAY EVENING, MAY 10

Grand Comic Dramatic

COMEDIES! FARCES!

PANTOMINES!

NEGRO MELODIES &c.

Cheese! Cheese!!

Photographic Gallery

Corn and Flour.

Domestic and Foreign Markets.

Charlotte Cotton Market. [Continued from p. 1.]

Domestic and Foreign Markets. New York, May 13, P. M.—Cotton earlier. Sales of 1,200 bales at 27 1/2c. Firm. State \$11.50@12.75. Southern mixed to good \$13.75@15.15. Fancy to extra \$15.40@19. Corn heavy. Mixed Western \$1.11@1.30. Mess Pork 23 1/2. Lard heavy 12 1/2@13. Gold \$135 1/2.

BALTIMORE, May 13.—Cotton quiet and firm. Middling uplands 27 1/2. Corn steady, good to prime white \$1.17@1.20. Bulk shoulders 9. Sides 10 1/2. Lard 12 1/2. Mess pork 23 1/2. Sugar cured canvass hams 10 1/2.

LIVERPOOL, May 14, 2 P. M.—Cotton quiet brisk. The sales will largely exceed the noon estimates, and perhaps reach 15,000 bales. Uplands 11 1/2. Orleans 11 1/2.

FIREMEN'S Inauguration Ball.

CHARLOTTE, May 23, 1867. THE Hornet Steam Fire Engine and Hose Company will give a

GRAND BALL AT THE MANSION HOUSE,

On the evening of the 25th instant. Tickets can be procured at Dr. McAden's Drug Store, and from the following:

J. M. WILSON, Jr. A. K. MATHER. H. BURMAN. W. H. TATUM. L. SALLER.

ICE! ICE! ICE!!

Eight per cent. Interest ALLOWED ON DEPOSITS.

The Highest Prices PAID FOR GOLD AND SILVER

Coin and Bullion, Southern Bank Notes, BONDS, STOCKS, &c.

By Brenizer, Kollogg & Peters, TRADE STREET, SPRINGS BUILDING, CHARLOTTE, N. C.

Ice Cream Saloon!

I WILL OPEN, TO-DAY, MY ICE CREAM SALOON.

D. H. BIGGER.

Co-partnership.

HARNESS, SADDLES, BRIDLES, MARTINGALES.

GREATLY REDUCED PRICES!!

AMAZINGLY Reduced Prices!!!

Piano Tuning and Repairing.

Organ and Harmonium.

IMPORTANT!

THE ONLY GENUINE ARTICLE OF

Corn and Flour.

Just Received.

W. H. H. GREGORY, having introduced himself with our house, will be pleased to meet his friends, and to share them every attention.

SOUTHERN DRUG HOUSE.



DOWIE & MOISE, SUCCESSORS TO KING & CASSIDY.

Wholesale Druggists, 151 MEETING STREET, (Opposite Charleston Hotel), CHARLOTTE, S. C.

New Goods! New Goods! S. B. Meacham.

IS NOW receiving and opening his largest stock of Dry Goods, comprising every article wanted by the people, bought for CASH, and since the great decline in prices.

I keep constantly on hand all kinds of goods, viz: Dry Goods, a general assortment, Yankee Notions, Hats & Caps, Boots & Shoes, Wooden Ware, Leather of all kinds, Hardware, Cutlery, Guns, &c.

Groceries of all kinds, Consisting of Bacon, Lard, Ham, Sugar, Coffee, Fish, Flour, Meal, Pickles, &c. &c.

JUST RECEIVED AT WILSON BROS.

Embroidered Bareges, STRIPED MOZAMBIQUES, PLAIN MOZAMBIQUES, LAWNS, STRIPED POPLINS.

AND A GOOD ASSORTMENT OF PRINTS.

H. & B. EMANUEL, Next Door to Mansion House.

Can you find a charming variety of goods?

AT the cheapest whatever you require.

ACH attendant will wait with becoming propriety.

UCH pleased to assist you to what you desire.

RED scarcely be mentioned, so varied the store.

ACH palate, each taste—you can scarcely want more.

OW profits, fair dealing—by these rules are we guided.

ATTENTION we give, as our friends will confess.

ARIETY so large, that few other houses can offer.

KE likely to offer, or can sell you for less.

EMEMBER the name—don't forget the Mansion House door.

ONLY or late, you'll find us at our station.

O deal with you fairly, as we've stated before.

OU can judge for yourselves; if you give us a trial.

WAT we deal fairly, admits no denial.

OF that our dealings would be sufficient to convince.

MANUEL'S STORE is the Mansion House high.



Local Department.

Agents for the Carolina Times and  
Weekly News.  
Mr. A. J. Smith, Editor of Home & Acker,  
Yorkville, S. C.  
Mr. D. W. Prosser, Editor of N. C.  
Mr. J. R. Allen, Editor of N. C.  
Mr. John Carpenter, Editor of N. C.  
County, N. C.  
Mr. J. J. Smith, Editor of N. C.  
Mr. W. H. Hays, Editor of N. C.  
Mr. J. R. Hays, Editor of N. C.  
Mr. H. Hays, Editor of N. C.  
Mr. H. Hays, Editor of N. C.

City Post Office—Delivery and Closing  
of the Mails.  
Northern Mail, delivered, 8.10 a. m.  
Eastern and Western Mails, de-  
livered, 8.10 a. m.  
Closes, 8.00 p. m.  
Southern Mail, delivered, 10.00 a. m.  
Closes, 8.00 p. m.

Arrival and Departure of Trains.  
CHARLOTTE & S. C. RAILROAD.  
Leave Charlotte, 12.20 a. m.  
Arrive at Charlotte, 12.15 a. m.  
Leave Charlotte, 6.30 a. m.  
Arrive at Charlotte, 6.00 a. m.  
N. C. RAILROAD—MAIL TRAIN.  
Leave Charlotte, 12.19 a. m.  
Arrive at Charlotte, 12.19 a. m.  
Leave Charlotte, 5.50 a. m.  
Arrive at Charlotte, 10.41 a. m.  
W. C. & RUTHERFORD RAILROAD.  
Leave Charlotte, 7.45 a. m.  
Arrive at Charlotte, 4.00 p. m.

Photographic Gallery.  
This beautiful art is well represented in  
this city. Mr. H. B. Bunting, near the  
Court House, has fitted up a gallery that  
would be a credit to any city. His rooms  
are airy and the walls filled with some of  
the finest specimens we have seen. The ladies  
ought to go and see these pictures, whether  
they want their beauties perpetuated or not.  
Mr. B. has secured a long apprenticeship at  
this business, and is now, undoubtedly, a  
very fine artist, as an inspection of his work  
will show.

Firemen's Ball.  
We make our acknowledgments to the  
Committee for a Complimentary Card to attend  
the Ball to be given at the Mansion House,  
on the approaching 20th of May. That is a  
day which this city and the people of the  
old county of Mecklenburg have always held  
in hallowed recollection, and we are glad the  
Fire Company have determined to celebrate  
it as was the custom in times of old. The  
Salisbury Band has been engaged, and from  
the gentlemen who are at the head of the  
Ball we anticipate a very brilliant and pleas-  
ant occasion. Many strangers will be in our  
city on that day, and the Ball will afford a  
fit opportunity for the display of the beauty  
and chivalry for which our city is so noted.

Keep to the Right.—If every man in his  
journey through life would most carefully  
observe the rule which generally applies to  
the vehicles passing each other, how much  
annoyance and actual sorrow would be avoid-  
ed; this only with a fixed and steadfast  
resolution to do right at all and every haz-  
ard for the sake of right that a man can  
secure the good opinion of all around him  
and possess that quiet conscience a deviation  
from the path of honor and rectitude invari-  
ably fails to secure. No man was ever yet  
materially injured in the estimation of his  
fellow men, unless by some direct act of his  
own he had given legitimate cause for the  
loss of the good opinion of others. Keep to  
the right! A world of wisdom is contained  
in the simple sentence, and happy indeed  
are those who have the wisdom and the  
courage to profit by it.

SEVERE.—Mustaches have broken out bad-  
ly under the noses of a large number of  
young gentlemen in our city. Some keep their  
upper lips in mourning for want of brains,  
while others cultivate and coax them with  
all their might. The young ladies like a  
manly mustache, but those thick, sickly look-  
ing things, with about three hairs on one  
side of the nose and five on the other, are  
abominable.  
"Kit takes mustaches; so much hair  
Makes every man look like a bear."  
But Fanny, who no thought can fetter,  
Blasts out: "The more hair the better;  
Because" her pretty shoulders shrugging—  
"Bears are such glorious champs for hogging."

OLD KAINTRUCK.—The Louisville  
Courier says, among the other questions  
settled by the people of Kentucky,  
last Saturday, at the polls, was that  
concerning the prescription of men for  
their antecedents. Hereafter no one  
is to be banned merely because of his  
action or sympathy with the "Confeder-  
ate cause during the late calamitous  
war. Both wings of the opposition  
insisted upon that test, and the people  
of an overwhelming majority.

FORNERS.—John W. Forney, in his  
speech to a colored delegation which  
waited upon him just before he "sailed  
away to sea," said:  
"I believe the day is coming,  
and that it is not far distant, when, from  
the State of South Carolina, there will be  
in the hall of Congress a black man  
greater than John C. Calhoun ever was,  
and that there will go from the State  
of Kentucky, at least, a black  
man as Henry Clay."

The death of one person from the  
pork disease, in Springfield, has caused  
the people there to abandon pork, pre-  
tending that it is the cause of the disease.  
A dozen deaths from  
run, remarks one of the "dry" papers,  
wouldn't frighten them half so much  
nor damage the trade in the least.

**CHEAPESTIN**  
**B. KOOPMANN**  
HAS OPENED HIS  
**SPRING STOCK,**

**CHEAP GOODS,**  
**GOOD GOODS,**  
**FASHIONABLE GOODS.**  
Such Goods as the People Want  
AND SUIT THE TIMES.  
My stock is complete in all its branches, and every  
day fresh and attractive Goods are added. In  
**DRESS GOODS,**  
LAWNS, CHALLIES,  
JACONETS, CORONAIDINES,  
MUSLINS, MOZAMBIQUES,  
HARGES, TAMARTINES,  
POPLINS, DELAINE, &c., &c.

**In White Goods**  
I have a full stock of  
SWISS BIRD'S EYE DIAPER,  
BISHOP LAWN, COTTON DIAPER,  
VICTORIA LAWN, LINEN DIAPER,  
LINEN LAWN, BUCKA BUCK,  
NAINSOOK, DIMITY,  
JACONET, TOWELING,  
BRILLIANT MARSEILLES,  
IRISH LINENS, NAPKINS

**TABLE LINENS,**  
OF ALL DESCRIPTIONS.  
6-4, 8-4 and 10-4 Sheetings,  
BROWN AND BLEACHED.  
In fact all and every sort and quality of  
**Housekeepers' Goods,**  
Which I will really sell at prices to defy  
competition.  
**Domestics!! Domestics!!!**  
An endless variety of DOMESTICS, such as  
CALICOES, of all grades  
COTTON PLAIN AND STRIPES  
GINGHAMS AND DENIMS  
APRON CHECKS and  
TICKINGS, &c., &c.

**HOME MANUFACTURES!!!**  
I have on hand a good and reasonable stock of  
**ROCK ISLAND**  
**Cassimeres and Jeans.**  
**LADIES' AND GENTS'**  
**FURNISHING GOODS**  
Silk Scaques and Basques  
Lace Shawls and Capes  
Silk Bonnets and Hats  
Flowers and Ribbons  
Ruffles and Ruffings  
Embroideries, Edgings and Insertings  
Parasols and Sun Umbrellas  
Fans and Kid Gloves  
TRAIL and other SKIRTS  
Spring and Summer BALMORALS  
And whatever else is required to com-  
plete a full stock of

**LADIES' GOODS,**  
ALSO, A SPLENDID LOT OF  
**BLACK SILK UMBRELLAS.**  
**CLOTHING,**  
FOR SPRING AND SUMMER,  
INCLUDING  
CASSIMERES suits  
ALAPACA suits  
LINEN suits  
Of all and every description, and every  
variety of  
**Linen Ducks and Drills,**  
For Men's wear, besides a full stock of  
Spring and Summer CASSIMERES, Drap-  
pe, Satinets, &c., &c., of all patterns and  
shades. A good stock of  
**BOOTS AND SHOES,**  
**HATS AND CAPS,**  
**HARDWARE, GROCERIES,**  
**Notions, &c., &c., &c., &c.**

To my old and numerous patrons, I would  
say, that I shall try to deserve further the  
flattering confidence which they have given  
me, by selling only such Goods as I can  
guarantee to give satisfaction, and at  
such prices as will compare FAVORA-  
BLY with those of any store in this city.  
My long acquaintance with the city and  
country trade, as well as with that of the  
surrounding country, encourages me to be-  
lieve that I fully understand the tastes and  
wants of those who may patronize me with  
patronage, and I would respectfully request  
a visit in order to fully convince one and  
all that I have only said that, what I can  
and intend to do.  
**Country Merchants**  
Are invited to examine my stock. The  
advantages I can offer them this season  
will fully repay them for the trouble.  
My prices are the lowest, and my goods  
are the best.  
**B. KOOPMANN**  
March 29, 1867.

**The Lease and Furniture**  
OF THE  
**Excelsior Club House,**  
RALEIGH, N. C.  
For Sale or Rent.

**NEW GOODS.**  
WE are receiving a general stock of all grades of  
many desirable styles of  
**LADIES' DRESS GOODS,**  
such as  
Black and Colored Silks  
Black and Colored Silk Grenadines  
Black, White and Colored S. Warp Shawls  
Bargues, Tissues, Lamarrins, Crapes, Mantles  
Shawl Crapes, & A Black Crape  
Black, White and Colored Alpaca  
Lustres, Poplins, &c.

**French Organza**  
Printed, Linen and Cotton Lawns  
Damsk Merino, Cotton and Linen Sheetings  
Brown and Bleached Domestic  
Black French Cloth and Cassimeres  
French Drop de etc  
Perchals Solid and Printed Marseilles and  
Alondale Quills  
Prints—all  
Almond Plaid, Rock Island Cassimeres at  
Factory prices

**NOTICE**  
**To Shippers of Cotton.**  
THE FREIGHT ON COTTON FROM CHAR-  
LOTTE, N. C., to New York, via Charleston, is  
THREE DOLLARS AND FIFTY CENTS per bale.  
April 20-17  
Agt. S. C. R. R. Co.

**Just Received.**  
SOME BEAUTIFUL ENGLISH STRAW, and  
Gray and Black Neapolitan BOATERS.  
C. M. QUERY.  
Some Elegant City Mail BOOTS and GAITERS,  
for Ladies and Children, which we guarantee as good  
in quality and style as any Shoe made.  
April 24-17  
C. M. QUERY.

**FRAT. OFFICE, C. & S. C. Railroad.**  
CHARLOTTE, N. C., April 19, 1867.  
A Flour, and all other articles intended for ship-  
ment over this Road must be distinctly marked with  
the consignee's name and destination before a receipt  
will be given or the Goods shipped.  
April 22-17  
W. W. PEGRAM, Agent.

**GLEASON & CO.,**  
HOUSE OF ALL NATIONS.  
Trade Street, Charlotte.  
WOULD respectfully inform their custom-  
ers and the public generally that they  
keep always on hand a fine assortment of  
**Family Groceries & Provisions**  
Give us a call, we will sell as cheap as any  
other House in the city. [seal 15-6mo  
April 16-17  
JAMES A. GLEASON. WM. GLEASON  
**GLEASON & CO.,**  
HOUSE OF ALL NATIONS.  
Trade Street, Charlotte.  
WOULD respectfully inform their custom-  
ers and the public generally that they  
keep always on hand a fine assortment of  
**Family Groceries & Provisions**  
Give us a call, we will sell as cheap as any  
other House in the city. [seal 15-6mo  
April 16-17  
JAMES A. GLEASON. WM. GLEASON

**SAVE MONEY!**  
**AND BUY**  
**ALL YOU NEED**  
in Dry Goods.  
Notions  
Hats  
Clothing  
Boots, Shoes  
Hardware  
Groceries  
AT  
**A. SINCLAIR'S.**  
April 12-17

**Administrator's Sale.**  
BY Virtue of a Decree of the Court of Pleas and  
Quarter Sessions of Mecklenburg County, I will  
sell, on Monday, the 26th day of May next, in the  
Public Sale Room of the City of Charlotte,  
**A Valuable Tract of Land,**  
lying on the waters of Mecklenburg Creek, containing  
about 110 acres of land, adjoining the lands of Dr. S.  
R. Watson, Wm. C. Black and others—sold by me as  
the property of J. R. Trallick, dec'd.  
April 19, 1867-17  
Adm'r.  
P. R.—All persons indebted to the Estate of J. R.  
Trallick must come forward and settle, and those  
having claims against said Estate must present them  
properly authenticated.  
**Silk Basques and Sacks,**  
AT  
**ELIAS & COHEN'S.**  
SOME VERY HANDSOME, and will be sold very  
cheap. Some Black  
FACE POINTS  
PARASOLS  
HAIR NETS  
FANS  
BELTS  
and will be offered a bargain.  
[April 12-17]

**ACTING!**  
We have received per  
**ELIAS & COHEN'S.**  
SOME VERY HANDSOME, and will be sold very  
cheap. Some Black  
FACE POINTS  
PARASOLS  
HAIR NETS  
FANS  
BELTS  
and will be offered a bargain.  
[April 12-17]

**GREAT BARGAINS!**  
**GREAT BARGAINS!!**  
AT THE CORNER STORE,  
UNDER THE MANSION HOUSE.  
OCCUPIED BY  
**BUXBAUM & LANG.**

WE ARE NOW PREPARED TO SELL GOODS  
at the following prices to suit the times:  
GOOD CALICOES - - - 25 to 30 ct.  
DELAINES from - - - 12, 15 and 20 "  
DOMESTICS - - - 12, 15 and 20 "  
LAWNS - - - 25 to 50 "  
POPLINS - - - 30 to 50 "  
**BOOTS AND SHOES.**  
BROGANS - - - \$1.25  
" Good, - - - 1.75  
" Best, - - - 1.75  
BOYS' BROGANS, - - - 90c. to 1.20  
CHILDREN'S SHOES, - - - 15c. to 75c.  
LADIES' SHOES, - - - \$1.50 to 3.00  
FINE CALF SKIN BOOTS, 2.75 to 3.00  
"CLOTHING AT EXTREMELY LOW FIG-  
URES."  
HATS, to suit any size head, from 75c. to \$1.00  
HOOP SKIRTS, - - - 75c. to 1.00

**ELIAS & COHEN**  
INVITE THE ATTENTION OF  
Wholesale and Retail Buyers  
TO THEIR  
**EXTENSIVE**  
**MAGNIFICENT STOCK**  
OF  
**SPRING AND SUMMER**  
**GOODS.**  
CONSISTING IN PART OF  
**FOREIGN AND DOMESTIC**  
**Dry Goods,**  
**BOOTS AND SHOES**  
**HATS AND CAPS**  
**HARDWARE**  
**CUTLERY**  
**NOTIONS**  
**GROCERIES**  
And a general assortment of Merchandise suitable  
for the Trade, all of which has been carefully selected,  
and will be sold "not less than cost," but, truly, at  
**VERY SMALL PROFITS.**  
An examination of our GOODS and PRICES will  
satisfy our old customers and the general public that  
they can SAVE MONEY by calling on us.  
April 1-17  
ELIAS & COHEN.

**DR. N. A. PRATT.**  
(SUCCESSOR TO PRATT & WILSON BROS.)  
**WHOLESALE DRUGGIST,**  
Analytical and Consulting  
**CHEMIST.**  
NO. 23, HAYNE-ST., CHARLESTON, S. C.  
DEALER IN  
Drugs, Chemicals, Paints, Glass, and  
DRUGGISTS' Sundries.  
ANALYSIS of Ores, Soils, Fertilizers, &c., made  
with greatest care and accuracy. Chemical advice  
given in all branches of the science, on moderate  
terms.  
Dr. P. OLIN DANIELLY is connected with the  
above house, and will be pleased to see his numerous  
friends and acquaintances.  
April 5-17  
**OUR OWN IMPORTATION.**  
LADIES' SILK BASQUES, SACQUES,  
CIRCULARS, latest Paris styles, some-  
thing very handsome. Call at  
**A. WEILL & CO'S.**  
KAHNWEILER'S OLD STAND.  
April 9-17  
**100 Reams Wrapping Paper.**  
WILSON BROS. have on hand and for sale, one  
hundred Reams of good, medium sized Wrapping  
Paper.  
April 4-17

**ELIAS & COHEN,**  
ARE OPENING  
**THIS MORNING**  
A SPLENDID ASSORTMENT OF  
**Ladies' Dress Goods**  
WITH A FULL STOCK OF  
**DOMESTIC DRY GOODS,**  
To which they invite the attention of buyers.  
March 26-17  
**JUST RECEIVED**  
**BY TELEGRAPH,**  
AT  
**H. M. PHELPS,**  
30,000 FINE SEBAGS, which will be sold at a  
low price, so that the purchaser can make  
100 percent profit—provided he does not smoke them  
himself.  
Please do not ask regarding the Sebags, where they  
came from, as sometimes goods are bought and no  
questions asked as to where they originally came  
from.  
A fine lot of the memorable, old fashioned "SEED  
TICK" COFFEES, and a fine lot of GUGLI, which I  
want to be just as sweet as before the war, and  
will make good "luscious candy," come and taste it.  
H. M. PHELPS.  
March 23-17  
Opposite the Court House.

**RETAIL PRICES**  
OF  
**SHOES,**  
AT  
**Smith's Shoe Store.**  
Men's Brogans, 24 quality, split, \$1.25  
" " " " " " " " 1.50  
" " " " " " " " 1.50  
" " " " " " " " 1.50  
Women's best, sewed Brogans, 1.75  
" " " " " " " " 1.25  
" " " " " " " " 1.25  
" " " " " " " " 1.50  
Boys' Brogans, \$1.00 to 1.25  
Children's Shoes, from 25 cents to 1.00  
Boots and Shoes of every description at  
least than New York prices, by Wholesale.  
Merchants and all others are invited to call  
and examine our stock, and satisfy them-  
selves that we will do what we say; that is,  
sell a BETTER quality at less price than ever  
before offered in this market.  
B. E. SMITH & CO.  
Next door to Railroad Hotel.  
March 20-17

**JUST RECEIVED**  
AT  
**C. M. Query's New Store,**  
A LARGE AND WELL SELECTED  
STOCK OF  
**SPRING AND SUMMER**  
**GOODS.**  
**DRY GOODS.**  
WE have almost everything New and Attractive;  
Calicoes, Cottons, Delaines, Poplins, Bergans,  
Muslins, French Laces, Printed Linens, Mer-  
cades, Plain Mohair, Crapes, Mores, White  
and Colored, & White and Black Bergans, English  
Chinas, "Figured Brilliant, Lisle Thread Gingham,  
Printed Lawn, Wire Poplin, Lustre, Loden Lawn,  
Black and Figured Grenadines, Handsome Figured  
Grenadines, Solid Colored, Percales, White and Figured  
Percales, &c., &c., at  
**Extremely Low Prices.**

**WHITE GOODS.**  
We have a FULL ASSORTMENT.  
Jackonets, Cambric, Plain Muslin, Swiss, Plain and  
Figured Brilliant, Nammo, Plain and Striped, Lin-  
en Cambric and Lawn, Bishop Lawn, which were  
bought cheap, and  
**Will be Sold Low for Cash.**  
**TRIMMINGS.**  
Our stock of Trimmings is complete, and was se-  
lected with care. Braid, Gimps, Bugles, Orna-  
ments, Ruffings of all Patterns, Colors, Qualities  
and Prices, Laces, real and imitation, Gimp, Valen-  
tiennes, Gimps, Lure, Turned Cotton, a large  
stock of Dress Buttons, all the latest styles, colors  
and qualities.  
A full assortment of  
**YANKEE NOTIONS**  
AND  
**FANCY GOODS,**  
**HOOP SKIRTS,**  
Bradley's Paris Trail Skirts,  
**KID GLOVES,**  
All colors and sizes, of the best article.  
**LADIES' AND CHILDREN'S MITTS,**  
All sizes, and of the best quality.  
**Fans and Parasols,**  
A full assortment of all kinds.

**SHOES.**  
Ladies', Children's and Misses' Boots, Shoes and  
Gaiters, of the best Philadelphia make. Also, Men's  
and Boy's Shoes and Hats.  
We will open To-day, the 20th instant, a large and  
well selected stock of Millinery Goods, including all  
the latest Spring Styles of Hats and Bonnets, for-  
ladies', misses and children; a handsome stock of  
Fresh Flowers, of this Spring's importation; Rib-  
bons, all widths and colors, and at greatly reduced  
prices.  
Burgues and Hosiery made and Trimmed to order, on  
the most reasonable terms and shortest notice.  
Dresses Cut, Fitted, Trimmed and made, on rea-  
sonable terms and at short notice.  
Our terms are strictly cash. Our motto is, small  
profit, and just dealing to all.  
**MRS. QUERY.**  
Would inform her friends that she has spared no  
pains in selecting her stock of Millinery and Trim-  
mings, and having had a long experience in the busi-  
ness feels satisfied that she can please all who will  
favor her with a call.  
March 28-17

**Hunter & Lassiter,**  
**COTTON FACTORS,**  
AND  
**Commission Merchants,**  
CORNER HIGH AND WATER STREETS,  
PORTSMOUTH, VA.  
Solicits Consignments of all kinds of Country Pro-  
duce. Goods sold and prompt returns guaranteed.  
April 12-17

**FASHIONABLE**  
**MILLINERY**  
AND  
**DRESS MAKING,**  
BY MISS BETSY WILLIAMS,  
OVER WITKOWSKY & HINTEL'S STORE  
April 4, 1867-17

**JUST**  
**COME**  
**AND**  
**SEE**  
**WHAT**  
**PRESSON & GRAY**  
**HAVE**  
**NOW**  
**IN**  
**STORE.**

5,000 LBS. GOOD RACONS  
Sugar of all grades cheap  
Coffee—Rio, Leguira and "Tiki"  
**JUST IN STORE**  
Tobacco, Snuff, Candles, Soap, &c.  
100 bushels Boiled Meal  
C. M. & G. LINES' SHOES.  
Warranted to stand—no need for fear of the wet  
roads.  
We would respectfully invite the country people to  
give us a call; we give the best of both worlds for all  
country produce.  
We say to the citizens of Charlotte, all Goods  
bought at our Store we will deliver at your homes,  
free of charge, at any time.  
March 29-17  
PRESSON & GRAY.

**FRESH GOODS,**  
AT  
**E. LOWENGARD'S.**  
**JUST RECEIVED**  
**ROOTS AND HERBS,**  
**CLOTHING,**  
**DRY GOODS,**  
**NOTIONS,**  
**HARDWARE,**  
**OUTLERY.**  
TIN WARE, &c.  
VALISES  
CARPET BAGS  
CROCKERY  
GLASS WARE  
A FINE LOT OF  
Baskets, Bird Cages  
CURTAIN and SACKS  
TO BE HAD  
**GROCERIES.**  
All of which will be sold Low for Cash.  
March 24-17

**Just Received in Store**  
**AND WILL BE SOLD**  
**WHOLESALE AND RETAIL,**  
**RIO AND LAQUAYRA COFFEES—Superior**  
quality.  
Sugar, Imperial and Gunpowder Tea, in market.  
Molasses, Adamantine Candles—low by the box.  
A prime article. Christiania Coffee—new and  
Bacon Sides, Leaf Lard, and fine Butter. Good Hams.  
A fresh lot of Garden Seed—just in time.  
North Carolina—Good Rich River, Pink Eye and  
Shoal Run.  
The celebrated Faint Match—by the box, dozen, or  
sack.  
Chewing Tobacco—various qualities.  
Lard and Butter, always on hand.  
500 bushels prime broad Corn.  
500 bushels best Hops.  
Pepper, Ginger, Spice, Soda, Black  
Pepper, and all kinds of goods, as usual.  
Brazil and Java Coffee, a new and  
superior article.  
Curry Powder, Mustard, Coffee Mills,  
Rice and Blasting Powder.  
Shoe and Caps.  
A fine assortment of Nails, from the best factories in  
the United States (so-called).  
Whim Hope, Well Hope, Cotton Yarn,  
Men's Brogans.  
With Various Other Articles.

**REMEMBER MY MOTTO**  
**QUICK SALES, SHORT PROFITS**  
AND  
**FAIR DEALING.**  
**STILL AT THE OLD STAND INSPIRING**  
**BUILDING**  
Look at the Deer Skin and Walk in.  
**TERMS CASH.**  
March 18-17  
J. M. BOYD.

**BOOKS**  
AND  
**STATIONERY.**  
For sale Wholesale and Retail at the New Book  
Store.  
**School Books of all kinds;**  
READERS, Spellers, Geographies, Grammars—Eng-  
lish, Latin, Greek, French and German; Histories,  
Philosophies, Dictionaries, Miscellaneous, &c., and  
in fact all kinds of School books can be found at  
THE NEW BOOK STORE.  
**A GENERAL assortment of Bible, Prayer Books,**  
and all kinds of religious books, at  
THE NEW BOOK STORE.  
**A GOOD selection of Standard and Miscellaneous**  
Books, always on hand at  
THE NEW BOOK STORE.  
**Piano and Guitar Instruction.**  
PERTIN'S Complete Piano Instruction  
Book, the only one of the kind.  
The American Guitarist, by R. H. Taylor.  
The Guitar Instructor, by R. H. Taylor.  
For sale at  
THE NEW BOOK STORE.

**Note Books.**  
PRESBYTERIAN, REFORMED, Baptist and  
Roman Catholic.  
Bound in all styles.  
Christian Ministers: New and old  
Southern Harmony—new and old  
Record Harp  
Bible School Books, 50¢ and 75¢  
For sale cheap at  
THE NEW BOOK STORE.  
**Stationery, Blank Books,**  
All sizes; Blank Notes, Blank Books, Foolscap,  
A Commercial Letter and Note, Copy Note, Bal-  
let Note, Ladies' Letter Paper, &c.  
THE NEW BOOK STORE.  
**EARLY'S MEMOIRS**  
of his Valley and Maryland  
Campaigns:  
By Lieut. Gen. J. EARLY.  
For sale at the New Book Store, for the benefit of  
the Virginia Memorial Association. Price \$1.  
April 8-17 (Dunsmuir and Lassiter copy.)  
**BARBER SHOP**  
**CIGARETTES**  
WHOSE EXPERIENCE IN THE TRADE  
Art has gained him a high re-  
spected business in the home between Hines &  
Maxwell and Elias Cohen, which he was  
pleased to sell on his former connection. His com-  
munications are as close and as clear as any man  
in the late "no-called." All he asks is a trial.  
March 24-17



# Important Order from General Sickles.

Major General Sickles,  
First Military District,  
Charlotte, N. C., April 11, 1867.  
[General Order No. 10.]

The general situation prevailing among the population of this Military District cannot be relieved without affording means for the development of their industrial resources. The nature and extent of the destruction demand extraordinary measures. The people are bowed down by a heavy burden of taxes; the crops of grain and garden produce failed last year; many families have been deprived of shelter; many more need food and clothing; and the population is threatened with starvation, unless supplied with food by the Government of the United States; the inability of a large portion of the people to pay taxes leaves the local authorities without adequate means for the execution of their duties. The gravity of the situation is increased by the general disposition shown by creditors to refuse to accept of the property of the people, upon an impoverished people, the immediate collection of all claims.

To suffer all this to go on without restraint or remedy is to sacrifice the general good. The rights of creditors shall be respected; but the appeal of want and suffering must be heeded. Moved by these considerations, the following regulations are announced. They will continue in force, with such modifications as the occasion may require, until the civil government of the respective States shall be established, in accordance with the requirements of the Government of the United States.

**Section 1.** Demanding General earnestly desires and confidently believes that the observance of these regulations, and the cooperation of all persons concerned in employment, will mitigate the distress and suffering, and that the various industries will contribute to the permanent welfare and happiness of the people.

**Section 2.** Imprisonment for debt is prohibited, unless the defendant in execution shall be convicted of a fraudulent concealment or disposition of his property, with intent to elude, delay and prevent the creditor in the recovery of his debt or demand. And the proceedings now established in North and South Carolina, respectively, for the trial and determination of such questions may be adopted.

**Section 3.** Judgments or decrees, for the payment of money, on causes of action arising between the 15th of December, 1860, and the 15th of May, 1865, shall not be enforced by execution against the property of the person of the defendant. Proceedings in such cases of action, now pending, shall be stayed; and suit or process shall be hereafter instituted or commenced, for any such causes of action.

**Section 4.** Sheriffs, Coroners, and Constables, are hereby directed to suspend for twelve calendar months the sale of all property, upon execution, or process, on liabilities contracted prior to the 15th of December, 1860, unless upon the written consent of the defendants, except in cases where the plaintiff, or in his absence his agent or attorney, shall upon oath, with corroborative testimony, allege and prove that the defendant is removing, or intends fraudulently to remove, his property beyond the territorial jurisdiction of the Court. This sale of real or personal property, by foreclosure of mortgage, is likewise suspended for twelve calendar months, except in cases where the payment of interest money, accruing since the 15th of May, 1865, shall not have been made before the day of sale.

**Section 5.** Judgments or decrees entered or enrolled, on causes of action arising subsequent to the 15th of May, 1865, may be enforced by execution against the property of the defendant; and in the application of the money arising under such executions regard shall be had to the priority of liens, unless in cases where the good faith of any lien shall be drawn in question. In such cases the usual mode of proceeding adopted in North and South Carolina, respectively, to determine that question, shall be adopted.

**Section 6.** All proceedings for the recovery of money under contracts entered into, or executed, by persons who were under suspension of the purchase of negroes, are suspended. Judgments or decrees entered or enrolled for such causes of action, shall not be enforced.

**Section 7.** All advances of money, subsistence, implements and fertilizers, loaned, used, employed or required for the purpose of aiding the agricultural pursuits of the people shall be protected. And the existing laws which have provided the most efficient remedies in such cases for the lender, will be supported and enforced. Wages for labor performed in the production of the crop shall be a lien on the crop, and payment of the amount due for such wages shall be enforced by the like remedies provided to secure advance of money and other means for the cultivation of the soil.

**Section 8.** In all sales of property under execution or by order of any court, there shall be reserved out of the property of any defendant, who has a family dependent upon his or her labor, a dwelling house and appurtenant acres of land, and the necessary use and occupation of the family of the defendant, and necessary articles of furniture, apparel, subsistence, implements of trade, husbandry or other employments, of the value of five hundred dollars. The homestead exemption shall inure only to the benefit of families—that is to say, to parent or parents and child or children. In other cases, the exemption shall extend only to clothing, implements of trade or other employment, usually followed by the defendant, of the value of one hundred dollars. The exemption hereby made shall not be waived or defeated by the act of the defendant. The exempted property of the defendant shall be ascertained by the Sheriff, or other officer, enforcing the execution, who shall specifically describe the same and make a report thereof in each case to the court.

**Section 9.** The currency of the United States, issued by the Congress of the United States, shall be a legal tender in the payment of all debts, and demands, shall be so recognized in North and South Carolina. And all cases in which the same shall be tendered in payment, and refused by any public officer, will be at once reported to these Headquarters, or to the Commanding Officer of the Post within which such officer resides.

**Section 10.** Property of an absent debtor, or one charged as such, without fraud, or other concealment of money advanced for the purpose of agriculture, or appliances for the cultivation of the soil, shall not be taken under the process known as "Foreign Attachment," but the crops of any existing law shall not be disturbed, nor shall the possession or the use of the same be in any wise interfered with except in the execution of a judgment or final decree, in cases where they are authorized to be enforced.

**Section 11.** In suits brought to recover ordinary debts known as actions *ex contractu*, bail as heretofore authorized, shall not be demanded by the plaintiff, nor taken by the Sheriff or other officer serving the process. In suits for trespass, now wrongs known as actions *ex delicto*, bail as heretofore authorized may be demanded, and taken. The prohibition

of bail in cases *ex contractu*, shall not extend to parties about to leave the State; but the fact of intention must be clearly established by proof.

**Section 12.** In criminal proceedings the usual recognizances shall be required and taken by the proper civil officers heretofore authorized by law to take the same. Provided, That upon complaint being made to any magistrate or other persons authorized by law to issue a warrant for breach of the peace, or criminal offense, it shall be the duty of such magistrate or officer to issue his warrant upon the recognizance of the complainant to prosecute, without requiring him to give security on such recognizance.

**Section 13.** The practice of carrying deadly weapons, except by officers and soldiers in the military service of the United States, is prohibited. The concealment of such weapons on the person will be deemed an aggravation of the offense. A violation of this order will render the offender amenable to trial and punishment by Military Commission. Whenever wounding or killing shall result from the use of such weapons, proof that the party carried or concealed a deadly weapon, shall be deemed evidence of a felonious intent to take the life of the injured person.

**Section 14.** The orders heretofore issued in this Military Department, prohibiting the punishment of crimes and offenses by whipping, maiming, branding, stocks, pillory or other corporal punishment, are in force and will be obeyed by all persons.

**Section 15.** The punishment of death in certain cases of burglary and larceny, imposed by the existing laws of the Provisional Government in this Military District, is abolished. Any person convicted of burglary, of larceny when the property stolen is of the value of twenty-five dollars or of assault and battery with intent to kill; or of any assault with a deadly weapon, shall be deemed guilty of felony, and shall be punished by imprisonment at hard labor for a term not exceeding ten years nor less than two years in the discretion of the Court having jurisdiction thereof. Larceny, when the value of the property stolen is less than twenty-five dollars, shall be punished by imprisonment at hard labor for a term not exceeding one year, in the discretion of the Court.

**Section 16.** Nothing in this order shall be construed to restrain or prevent the operation of proceedings in bankruptcy, in accordance with the acts of Congress in such cases made and provided; nor with the collection of any tax, impost, excise, or charge levied by authority of the United States or of the Provisional Government of North and South Carolina; but no imprisonment for overdue taxes shall be allowed. Nor shall this order or any law of the Provisional Government of North or South Carolina operate to deny to minor children, or children coming of age, or their legal representatives, nor to suspend as to them, any right of action, remedy, or proceeding, against Executors, Administrators, Trustees, Guardians, Masters or Clerks of Equity Courts, or other officers or persons holding a fiduciary relation to the parties or the subject matter of the action or proceeding.

**Section 17.** Any law or ordinance, heretofore in force in North or South Carolina, inconsistent with the provisions of this General Order, is hereby suspended and declared inoperative.

By command of Major General D. E. Sickles, J. W. CLOVIS, Capt. 38th U. S. Inf. A. D. C. & A. A. G. Official: J. W. CLOVIS, Aide-de-Camp.

**Section 18.** The following circular from the Public Treasurer will be read with interest. We publish it to-day, as the season for list-taking has commenced, and it is of the highest importance that the public should be thoroughly informed in the premises.

**Section 19.** Various questions as to the construction of the Revenue law have been addressed to this Department. I give below, in substance, my answers, in the hope that they may be of service to officers administering the law.

**Section 20.** The following extract from a late order of Major General Sickles, will show that the collection of the State taxes must be made, notwithstanding the recent Act of Congress placing the State under Military rule:

**Section 21.** Nothing in this order shall be construed to restrain or prevent the collection of any tax, impost, excise, or charge levied by authority of the United States or of the Provisional Government of North and South Carolina; but no imprisonment for overdue taxes shall be allowed.

**Section 22.** I will be pleased to learn the views of any one, who conceives that his business or property is unduly taxed—will give those views careful consideration, and if, in my opinion, the objections are just, will report them to the General Assembly for their action.

**Section 23.** If any county clerks for taking tax lists have not been received, they can be had on application to the Comptroller, whose province it is to furnish them, and who long since forwarded copies by mail.

**Section 24.** Very respectfully,  
KEMP P. BATTLE,  
Public Treasurer.

**Section 25.** VALUATION OF REAL ESTATE.  
A. dies in 1860, leaving a tract of land to B. C. and D., valued at \$10,000. B. sells his tract for mining purposes for \$30,000. How much of the \$20,000 profit is taxable?

**Section 26.** Answer.—Under Sec. 26, Act for collecting Revenue, he must estimate what would have been the value of B's tract in 1860 supposing no mine had been discovered. Under Sec. 29, he will then estimate what additional value has been imparted to it by finding the mine. The value thus ascertained is that to be returned.

**Section 27.** In the above case B does not list any part of this increase of value as "income."

**Section 28.** VALUATION OF PERSONAL PROPERTY.  
Personal property liable to taxation in valorem shall be valued at the market price at the time of listing, at the place where the property is located. See Rev. Act, page 3.

**Section 29.** FOLLS—WHO ARE LABORERS.  
Landowner employs hands liable to poll tax giving as wages part of crop; he must list them.

**Section 30.** Landowner lets his land to negroes, under contract to receive part of the crop as rent; he is not bound to list them. It would be the same if the owner furnishes team, &c., provided he parts with the control of the land, and cannot direct the labor of the hands.

**Section 31.** The question is, who has control of the land? If the owner he must list the workmen. If the hands have control until crop time, they are *tenants* or *laborers*.

**Section 32.** The Sheriff, when the owner of the land is not bound for poll tax of the owner, but is bound for poll tax of the owner of the growing crop. He has no right to re-

**Section 33.** turn as insolvent one who has an interest in a growing crop.

**Section 34.** If the owner of land employs laborers, he is bound for their poll tax.

**Section 35.** A planter is not bound to list his manager or overseer. Nor is a mere tenant bound to list his tenants.

**Section 36.** Employers must list 1. one in their service 1st April as day laborers. This construction is thought hard, but the words are too plain for doubt, and, indeed, the revenue bill as originally presented was amended in the Senate by the addition of the latter clause of the section under consideration, mainly to secure tax from this itinerant class of laborers.

**Section 37.** HOUSEHOLD FURNITURE.  
Worth \$25. Only \$15 to be listed. Books worth \$500. Only \$100 to be listed.

**Section 38.** COFFEE AND TOBACCO, &c., on hand 1st April, 1867, produced in 1865, must be listed. The owner may retain family supplies for one year.

**Section 39.** SHARES OF STOCK.  
In Railroad Companies (except Raleigh and Gaston and Wilmington & Weldon R. R. Stocks, which are exempt, the former until dividends exceed 15 per cent. per annum, the latter absolutely,) must be listed at their market value, along the line of the roads.

**Section 40.** MONEY.  
A clerk in a store, receiving compensation of \$50 per month, must pay the salary tax if he receives from April 1, 1865, to April 1, 1867, over \$500. The sum of \$500 cannot be deducted from the total.

**Section 41.** CLASS 3—SCHEDULE 1.  
Net income under \$300 not taxable. If over \$300, that amount cannot be deducted. The expense of keeping accounts and having audited exclusively by physicians in their practice, can be deducted from gross income.

**Section 42.** Also the necessary expenses of lawyers in attending Courts.

**Section 43.** Also "food," &c., bought by a farmer for his hands or stock, but if the farmer produces his subsistence, his income from this product and his expenses in feeding it exactly balance and nothing is to be deducted.

**Section 44.** If a farmer give food as part wages to his laborers, he may deduct the value, but on most plantations that value is trifling, as it is to the interest of the farmer to have the land cleared for cultivation. Home rent given as wages, should not be deducted.

**Section 45.** School teachers, who receive tuition money for the pupils taught by them, are not taxed as having a salary, but are taxed on their net income, under this section.

**Section 46.** Gain on purchase and re-sale of lands, stock, &c., within the year preceding April 1, 1867, must be estimated as "income."

**Section 47.** LIQUOR PURCHASES.  
If A. buys liquor in New York and sells to B. for re-sale, A. is liable to the ten per cent. tax, but B. is not.

**Section 48.** If A. buys of the maker in this State and sells to B. for re-sale, A. is liable for the five per cent. tax, but B. is not.

**Section 49.** But in both cases, if B. claims exemption, he must prove as prescribed in 2nd clause of Sec. 3, Class 3, Schedule A., that A. listed the liquor in this State.

**Section 50.** If A. has liquor consigned to him by a N. Y. House for sale on commission, and he sells to B. for re-sale, by the express language of Sec. 2, B. is liable for the ten per cent. tax, while A. is only liable for one-fifth of one per cent. of his sales, under Sec. 5.

**Section 51.** If A. is the owner of a still, and retails the liquor, selling them to persons buying for their own use, not for sale, he is liable to pay the Sheriff ten per cent. on his sales, under Sec. 22, Schedule B.

**Section 52.** The same rules hold *mutatis mutandis* in the case of consignments by the maker of liquors and sales by the consignee.

**Section 53.** The U. S. tax on liquors is not to be deducted from the amount of purchase. If the dealer gave \$3 per gallon for whiskey, he must list \$3; if he gave \$1, and also paid the \$2 tax, he must list the whole, \$3 per gallon.

**Section 54.** MERCHANTS AND OTHER TRADERS.  
I last year gave the opinion that if A. purchases raw material, bestows on it his labor, and sells the product of his labor, he is not a "trader," and is not liable to the Revenue law. Although he has decided to be a "trader" under the bankrupt laws of England. The General Assembly with a knowledge of this construction has not changed the words of the law. Hence I give the following opinions with confidence:

**Section 55.** 1st. That a steam saw mill, is not taxed under Sec. 5, Class 3, Sched. A., on his purchase of logs, although after sawing them into lumber he sells the lumber.

**Section 56.** 2nd. A newspaper editor does not pay on his purchases of paper, &c.

**Section 57.** 3d. A shoe manufacturer does not pay on purchases of leather.

**Section 58.** 4th. Nor a sculptor of tomb stones on his purchase of marble.

**Section 59.** 5th. Nor a manufacturer of yarns or cloth on his purchases of cotton.

**Section 60.** 6th. Nor a planter on his purchase of gunn, afterwards converted into cotton or other article.

**Section 61.** In these cases the article sold is totally different from the raw material bought. The business conducted is that of manufacturing or producing a new article of "trade."

**Section 62.** But if the business is to "trade" to buy articles and re-sell them substantially in the same form, the person conducting it must pay on his purchases, although he may, as a subsidiary to his main business, to some extent, carry on manufacturing.

**Section 63.** Jewellers and Druggists may be mentioned as examples under this head, specifically named in Sec. 5.

**Section 64.** Merchants and other traders, who list their purchases under Sec. 5, page 8, do not list their capital for ad valorem taxation under Sec. 10, p. 6, but they are bound for tax on their "net income" if over \$500.

**Section 65.** Bakers, Saw Millers, and other manufacturers, who do not pay on their purchases of raw material, must list their capital under Sec. 10, p. 6, and are likewise bound for the tax on their capital, if it exceeds \$500.

**Section 66.** Commission merchants in this State frequently buy and sell goods as their main business. In such cases they will pay as merchants under Sec. 5. Where they sell the goods of others as consignees, they must pay on their sales, if a Commission merchant buys for a regular merchant as agent, the regular merchant must pay the tax on purchases. So if a produce broker negotiates a sale for a Commission merchant, the broker must pay the tax on the sale. But the broker is liable if he sells for the owner of the goods.

**Section 67.** On each purchase of playing cards the tax accrues, no matter how often the same may be sold.

**Section 68.** PISTOLS, &c.  
The tax on pistols, &c., is not affected by the order of General Sickles, prohibiting the wearing of deadly weapons. The tax is on the weapon, used or worn about the person, at any time during the year, i. e., from April 1st, 1866 to April 1st, 1867. As it is indictable to fail to list after having worn the weapons, it is the duty of the grand jury to enquire into the list of listing by examination of the return, and to present any offender against the law.

**Section 69.** If a person uses or wears about his person weapons not his own, he is notwithstanding liable to the tax.

**Section 70.** Employers are not bound to list the pistols, &c., of their employees, unless such employees are their minor children or wards.

**Section 71.** EXEMPTIONS.  
A house and lot, leased by the owner, as an investment, to be used for a boarding school, is not exempted from taxation. The income of a school teacher, if exceeding \$500, is not exempt.

**Section 72.** Notice.  
All persons indebted to us, will please make payment before January 1st, 1867, to avoid suit. We are obliged to give our accounts in the hands of a collector after that date.

**Section 73.** A. ASCHKINASH & CO.

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